## **ABSTRACT**

Disclosed is a method and apparatus to electronically tabulate items marked with a bar code. The system may optionally operate to manage, control and tabulate inventory, produce vendor-correct purchase orders, manage multiple locations, multiple buildings, multiple clients and multiple stores to facilitate efficiency for a wholesaler or retailer or alternatively for a distributor, broker or sales agent. The system may alternatively be used to manage inventory for a manufacturing environment or for tracking evidence or items in a chain of custody environment useful for governmental and scientific functions.